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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 2nd March, 2021.

Notification No. 3/2021-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-9) GST-2021/S.25 (6D) (2) TH:- In exercise of the powers conferred by sub-section (6D) of section 25 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), (hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council and in supersession of the notification of the Government of Gujarat, Finance Department No. (GHN-26)GST-2020/S.25(6D)(1)-TH dated the 27th March, 2020, being Notification No. 17/2020-State Tax, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions, of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,-

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 23rd day of February, 2021.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Deputy Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.